



North Carolina Department of Revenue

Roy Cooper
Governor

Ronald G. Penny
Secretary

July 28, 2022

[Redacted]

Re: Private Letter Ruling Request

[Redacted]

Dear [Redacted]:

The Department has completed its review of your request for a written determination on behalf of [Redacted] ("Taxpayer"). In making this written determination, the Department has considered the facts presented in your initial request as well as supplemental information provided to the Department.

This private letter ruling is a written determination issued under N.C. Gen. Stat. § 105-264.2 and applies the tax law to a specific set of existing facts furnished by you on behalf of Taxpayer. This written determination is applicable only to Taxpayer and as such has no precedential value except to Taxpayer.

Overview and Relevant Facts

You state that the Taxpayer's "anesthesia machine [the device] [is] manufactured [Redacted] . . . [Taxpayer] suppl[ies] a device/durable good for all in the medical profession including healthcare/hospitals & dental offices. . . . [Redacted]

[Redacted]

[Redacted] This device can be used by licensed medical professionals to administer to patients within their offices. . . ."

In response to the Department's questions, you state that "[s]ales are to dentists, dermatologists and hospitals. There are no sales to patients."

Issue

Do the Taxpayer's sales of the anesthesia machines qualify for exemption from North Carolina sales and use tax pursuant to N.C. Gen. Stat. § 105-164.13(12)c as durable medical equipment?

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This ruling is based solely on the facts submitted to the Department of Revenue for consideration of the transactions described. If the facts and circumstances given are not accurate, or if they change, then Taxpayer may not rely on it. If Taxpayer relies on this ruling and the Department discovers, upon examination, that the fact situation of the Taxpayer is different in any material aspect from the facts and circumstances given in this ruling, then the ruling will not afford Taxpayer any protection. It should be noted that this document is not to be cited as precedent and that a change in statute, a regulation, or case law could void this ruling.

Issued on behalf of the Secretary of Revenue
By the Sales and Use Tax Division